

**UNIVERSITY OF CAMBRIDGE INTERNATIONAL EXAMINATIONS**

**GCE Advanced Level**

**MARK SCHEME for the May/June 2012 question paper  
for the guidance of teachers**

**9706 ACCOUNTING**

**9706/31**

Paper 3 (Multiple Choice – Supplement),  
maximum raw mark 30

Mark schemes must be read in conjunction with the question papers and the report on the examination.

- Cambridge will not enter into discussions or correspondence in connection with these mark schemes.

Cambridge is publishing the mark schemes for the May/June 2012 question papers for most IGCSE, GCE Advanced Level and Advanced Subsidiary Level syllabuses and some Ordinary Level syllabuses.

<b>Page 2</b>	<b>Mark Scheme: Teachers' version</b>	<b>Syllabus</b>	<b>Paper</b>
	<b>GCE A LEVEL – May/June 2012</b>	<b>9706</b>	<b>31</b>

<i>Question Number</i>	<i>Key</i>	<i>Question Number</i>	<i>Key</i>
1	<b>C</b>	16	<b>B</b>
2	<b>B</b>	17	<b>C</b>
3	<b>D</b>	18	<b>B</b>
4	<b>C</b>	19	<b>D</b>
5	<b>C</b>	20	<b>D</b>
6	<b>C</b>	21	<b>D</b>
7	<b>D</b>	22	<b>A</b>
8	<b>B</b>	23	<b>A</b>
9	<b>A</b>	24	<b>C</b>
10	<b>C</b>	25	<b>A</b>
11	<b>B</b>	26	<b>C</b>
12	<b>A</b>	27	<b>D</b>
13	<b>C</b>	28	<b>D</b>
14	<b>D</b>	29	<b>B</b>
15	<b>A</b>	30	<b>D</b>